

**MOST COMMON AFRS TRAN CODES FOR MID-BIENNIUM (Revised 5/2006)
WITH ASSOCIATED SECOND YEAR CASH TRAN CODES
FOR SINGLE YEAR OPERATING APPROPRIATIONS**

(S-1) EXPENDITURE RECOVERIES - OTHER

<u>DOC. FORM</u>	<u>FY</u>	<u>TC</u>	<u>DR / CR</u>	<u>DR / CR</u>
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ACCRUAL	06	241	1312 / 6505	
CRJ-A8	<u>07</u>	090	7110 / 1312V	

Note: OST needs a copy of A8.

(S-2) EXPENDITURE RECOVERIES - FROM OTHER STATE AGENCIES

<u>DOC. FORM</u>	<u>FY</u>	<u>TC</u>	<u>DR / CR</u>	<u>DR / CR</u>
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ACCRUAL	06	261	1354* / 6505	
JV-A7	<u>07</u>	097	7140 / 1354*	

(S-3) VENDOR EXPENDITURE PAYMENTS

<u>DOC. FORM</u>	<u>FY</u>	<u>TC</u>	<u>DR / CR</u>	<u>DR / CR</u>
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FO, A19, ETC.	06	210	6505 / 5111	No encumbrance
		OR		
FO, A19, ETC.	06	211	6505 / 5111 9510 / 6410	With encumbrance

BATCH 'WW'	<u>07</u>	818	5111 / 7120	AFRS generated warrant issued or electronic payment

FO, A19, ETC.	06	237	6505 / 51__V	No encumbrance
		OR		
FO, A19, ETC.	06	221	6505 / 51__V 9510 / 6410	With encumbrance

BATCH 'WW'	<u>07</u>	815	51__V / 7120	AFRS generated warrant issued or electronic payment

(S-4) CANCELLATION OF EXPENDITURE WARRANTS (Warrant not reissued)

<u>DOC. FORM</u>	<u>FY</u>	<u>TC</u>	<u>DR / CR</u>	<u>DR / CR</u>
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JV-A7	06	451	7130 / 6510	For cancellation of warrants dated 6/30/06 or earlier

ACCR. (Reversal)	06	290	5111 / 6505	For cancellation of warrants dated 7/1/06 or later
JV-A7	<u>07</u>	455	7130 / 5111V	

ACCR. (Reversal)	06	218	51__V / 6505	For cancellation of warrants dated 7/1/06 or later
JV-A7	<u>07</u>	455	7130 / 51__V	

JV-A7	<u>07</u>	449	7130 / 3210 (Rev Src 0486)	Cancellation after Phase 2 cutoff of any FY06 single year operating appropriation expenditure warrant. If using the automated AFRS Warrant Cancellation Process, the TC must be manually changed to TC 449.

Note: OST needs a copy of the JV if not statutorily cancelled.

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(S-5) CANCELLATION OF EXPENDITURE WARRANTS (Warrant reissued for same amount)

<u>DOC. FORM</u>	<u>FY</u>	<u>TC</u>	<u>DR/CR</u>	<u>DR/CR</u>	
JV-A7	06/07	455	7130 / 5194V		For TC 210/398 warrant dated 6/30/06 or earlier record in FY06; warrant dated 7/1/06 or later record in FY07
A19	06/07	955	5194V / 5111		

BATCH 'WW'	07	397	5111 / 7120		
Note: OST needs a copy of JV if not statutorily cancelled.					

(S-6) WARRANT/EFT/IAP EXPENDITURE PAYMENTS - TO OTHER STATE AGENCIES

<u>DOC. FORM</u> <u>FY</u> <u>TC</u> <u>DR / CR</u> <u>DR / CR</u>					OR	<u>DOC. FORM</u> <u>FY</u> <u>TC</u> <u>DR / CR</u> <u>DR / CR</u>				
A19	06	137	6505 / 5154V*			IAP JV	06	640	6505 / 5154V*	
		OR							(TC 640 – No encumbrance)	
A19	06	237	6505 / 5154V*			OR				
		(TC 137 and 237 – No encumbrance)				IAP JV	06	641	6505 / 5154V*	9510 / 6410
		OR							(TC 641 – With encumbrance)	
A19	06	221	6505 / 5154V*	9510 / 6410		-----				
		(TC 221 – With encumbrance)				BATCH 'WW'	07	651	5154V* / 7140	

BATCH 'WW'	07	815	*5154 / 7120			Notes: IAP requires use of statewide IAP vendor #.				
Note: Requires use of SWV or Agency vendor #.						OST does not need a copy of IAP JV.				

(S-7) JV EXPENDITURE PAYMENTS - TO OTHER STATE AGENCIES

<u>DOC. FORM</u>	<u>FY</u>	<u>TC</u>	<u>DR / CR</u>	<u>DR / CR</u>
ACCRUAL	06	254	6505 / 5154*	
JV-A7	07	497	5154* / 7140	
Note: OST needs a copy of JV.				

(S-8) TRANSFER EXPENDITURES - BETWEEN FUNDS

<u>DOC. FORM</u> <u>FY</u> <u>TC</u> <u>DR / CR</u> <u>DR / CR</u>					OR	<u>DOC. FORM</u> <u>FY</u> <u>TC</u> <u>DR / CR</u> <u>DR / CR</u>				
ACCR. (Pay Fnd)	06	253	6505 / 5153*			ACCR. (Pay Fnd)	06	253	6505 / 5153*	
ACCR. (Rec Fnd)	06	271	1353* / 6505			ACCR. (Rec Fnd)	06	271	1353* / 6505	
JV-A7 (Pay Fnd)	07	496	5153* / 7140			IFT JV (Pay Fnd)	07	025	5153V* / 7140	
JV-A7 (Rec Fnd)	07	096	7140 / 1353*			IFT JV (Rec Fnd)	07	026	7140 / 1353V*	
Note: OST needs a copy of FY07 JV.						Note: OST does not need a copy of IFT JV.				

(S-9) TRANSFER EXPENDITURES - BETWEEN FISCAL YEARS FROM 07 TO 06

<u>DOC. FORM</u>	<u>FY</u>	<u>TC</u>	<u>DR / CR</u>	<u>DR / CR</u>	<u>APPROPRIATION</u>
JV-A7	06	310	6505 / 5111		011
JV-A7	07	982R	(6510) / (5111)		012

For example: Goods and services were received in 06, warrant dated in 07, expenditure originally recorded in 07.

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(S-10) TRANSFER EXPENDITURES - BETWEEN FISCAL YEARS FROM 06 TO 07

<u>DOC. FORM</u>	<u>FY</u>	<u>TC</u>	<u>DR / CR</u>	<u>DR / CR</u>	<u>APPROPRIATION</u>
JV-A7	06	310R	(6505) / (5111)		011
JV-A7	07	982	6510 / 5111		012

For example: Goods and services were received in 07, warrant dated in 07, expenditure accrued in 06.

(S-11) ESTIMATED ACCRUED EXPENDITURES & SUBSEQUENT PAYMENTS

<u>DOC. FORM</u>	<u>FY</u>	<u>TC</u>	<u>DR / CR</u>	<u>DR / CR</u>	<u>DOC. FORM</u>	<u>FY</u>	<u>TC</u>	<u>DR / CR</u>	<u>DR / CR</u>
ACCRUAL	06	830	6560 / 51__V						

ALTERNATIVE 1 - VENDOR PAYMENTS - No Special Reports Available

These payment transactions post at fund level only so NO special reporting is available.

OR if payment is to another agency

FO, A19, ETC.	07	955	51__V / 5111	IAP JV	07	649	51__V / 5154*
BATCH 'WW'	07	397	5111 / 7120	-----			
				BATCH 'WW'	07	631	5154* / 7140
				OR			
				IAP JV	07	642	51__V / 5111

				BATCH 'WW'	07	652	5111 / 7140

Note: IAP requires use of statewide IAP vendor #.

ALTERNATIVE 2 - VENDOR PAYMENTS - Special Reports Available

These payment transactions require AI with Appropriation Type X, PI, & sub-object. This data is posted to the operating file attached to GL 51__V to allow for detailed reporting.

OR if payment to another agency

FO, A19, ETC.	07	828	51__V / 5111	IAP JV	07	635	51__V / 5154*
BATCH 'WW'	07	397	5111 / 7120	BATCH 'WW'	07	631	5154* / 7140

Note: IAP requires use of statewide IAP vendor #.

(S-12) IF ESTIMATED ACCRUED EXPENDITURE WAS OVERSTATED, PROCESS THE FOLLOWING ADJUSTMENT FOR THE AMOUNT OF THE OVERAGE:

<u>DOC. FORM</u>	<u>FY</u>	<u>TC</u>	<u>DR / CR</u>	<u>DR / CR</u>
JV-A7	06	830R	(6560 / 51__V)	Use original AI, PI, Subobject, etc. (If processed before Phase 2 cutoff)
JV-A7	07	588	51__V / 3215	Revenue Source 0486 (If processed after Phase 2 cutoff or if FY05 or earlier outstanding estimated accrual.)

"Yellow Sheet"
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(S-13) IF ESTIMATED ACCRUED EXPENDITURE WAS UNDERSTATED, REFER TO SAAM 85.40.10.

For further guidance, call your assigned OFM Accounting Consultant.

LEGEND:

Abbreviations

Accr. = Accrual
AI = Appropriation Index
AFRS = Agency Financial Reporting System
Batch 'WW' = Wrap transaction is system generated
BI = Biennium indicator
CRJ – A8 = Cash Receipt Journal Summary Form A8-A
DOC. Form = Document/Accounting Form number
DR/CR = Debit/Credit general ledger codes
EFT = Electronic Fund Transfer
FO = Field Order
FY = Fiscal Year
GL = General Ledger
IAP = Interagency Payment
IFT = Interfund Transfer
JV or JV-A7 = Journal Voucher Form A7-A
OST = Office of the State Treasurer
PI = Program Index
SWV = Statewide Vendor
TC = AFRS Transaction Code
V = Variable GL code must be entered.
* = GL requires a subsidiary account

General Ledger Accounts

13__V = Variable Receivables	7110 = Receipts in-Process
1312 = Accounts Receivable	7120 = Warrants in-Process
1353 = Due from Other Funds	7130 = Warrant Cancellation in-Process
1354 = Due from Other Agencies	7140 = JV's in-Process
3205 = Accrued Revenue	9510 = Reserved for Encumbrances
3210 = Cash Revenue	
3260 = Estimated Accrued Revenue	
51__V = Variable Payables	
5111 = Accounts Payable	
5153 = Due to Other Funds	
5154 = Due to Other Agencies	
6410 = Encumbrances	
6505 = Accrued Expenditures/Expenses	
6510 = Cash Expenditures/Expenses	
6560 = Estimated Accrued Expenditures/Expenses	